

Regular Session, 2009

HOUSE BILL NO. 473

BY REPRESENTATIVE LITTLE

TAX/SALES-USE, STATE: Authorizes a state sales and use tax exemption for certain commercial farm irrigation equipment

1 AN ACT

2 To enact R.S. 47:305.62 and 321(H)(3), relative to the sales and use tax; to authorize a state
3 sales and use tax exemption for certain commercial farm irrigation equipment; to
4 provide for the effectiveness and applicability of the state sales and use tax
5 exemption; to provide for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.62 and 321(H)(3) are hereby amended and reenacted to read
8 as follows:

9 §305.62. Exemption; commercial farm irrigation equipment

10 The sales and use tax imposed by the state of Louisiana and its political
11 subdivisions whose boundaries are coterminous with those of the state shall not
12 apply to the sale of polyroll tubing sold or used for commercial farm irrigation.

13 * * *

14 §321. Imposition of tax

15 * * *

16 H.

17 * * *

18 (3) Notwithstanding any other provision of law to the contrary, including but
19 not limited to any contrary provisions of this Chapter, the exemption provided for
20 in R.S. 47:305.62 shall be applicable, operable, and effective from July 1, 2009.

21 * * *

1 Section 2. This Act shall become effective upon signature by the governor or, if not
2 signed by the governor, upon expiration of the time for bills to become law without signature
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
5 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Little

HB No. 473

Abstract: Authorizes a state sales and use tax exemption for polyroll tubing sold or used for commercial farm irrigation.

Proposed law provides for a state sales and use tax exemption for the sale of polyroll tubing sold or used for commercial farm irrigation.

Present law provides for the permanent suspension of state sales and use tax exemptions as to 1% of the state sales and use taxes levied on the sale at retail, the use, the consumption, and the distribution of each item of tangible personal property effective July 1, 2002.

Proposed law gives effect to the state sales and use tax exemption as to 1% of the state sales and use taxes levied on the sale of polyroll tubing sold or used for commercial farm irrigation.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:305.62 and 321(H)(3))